



School District of Onalaska

2018-2019 Budget Hearing

September 10, 2018

2018-2019 Budget Highlights

Budget Process

November-17	Reivew and update long-range forecast
December-17	Revenue forecast, salary/benefits budget, site budget target amounts
January-18	Administrative Team discussion of budget projection, site budget target amounts and long range forecast
February-18	Adjustment of revenue forecast based upon any State budget changes, if necessary
March 1, 2018	Site budgets Due
April 16, 2018	Board Budget Meeting #1
May 14, 2018	Board Budget Meeting #2 - part of regular board meeting
August 14, 2018	Board - Approval to Prepare Budget for Public Hearing
August 24, 2018	Publication of Proposed Budget
September 10, 2018	Public Hearing - budget overview - same evening a Regular Board Meeting
September 24, 2018	Adopt Budget - Part of Regular Board Meeting
October 22, 2018	Board Certifies Levy/Approves Necessary Budget Revisions
November 10, 2018	Certify Levy to Municipalities

2018-2019 Budget Highlights

Budget Process

The motivation behind this scheduling is to reduce public misinformation – the *levy would not be approved until information is available to compute it*
All levy estimate information will be presented as in the past.

This budget process is possible because the School District of Onalaska is structured as a “unified” district, rather than a “common” district.

2018-2019 Budget Highlights

Final Year: 5-year Operating Referenda –

The 2018-2019 budget relies on a referendum-approved \$2,100,000 of additional revenue authority for operations and \$500,000 for technology. District voters will vote in November 2018 on a referendum to continue this funding for the next five years.

Operations:

2014-2015	\$1.9 M
2015-2016	\$1.9 M
2016-2017	\$2.1 M
2017-2018	\$2.1 M
2018-2019	\$2.1 M

Technology:

2014-2015	\$0.5 M
2015-2016	\$0.5 M
2016-2017	\$0.5 M
2017-2018	\$0.5 M
2018-2019	\$0.5 M

2018-2019 Budget Highlights

Revenue Limit Formula – per pupil amount change

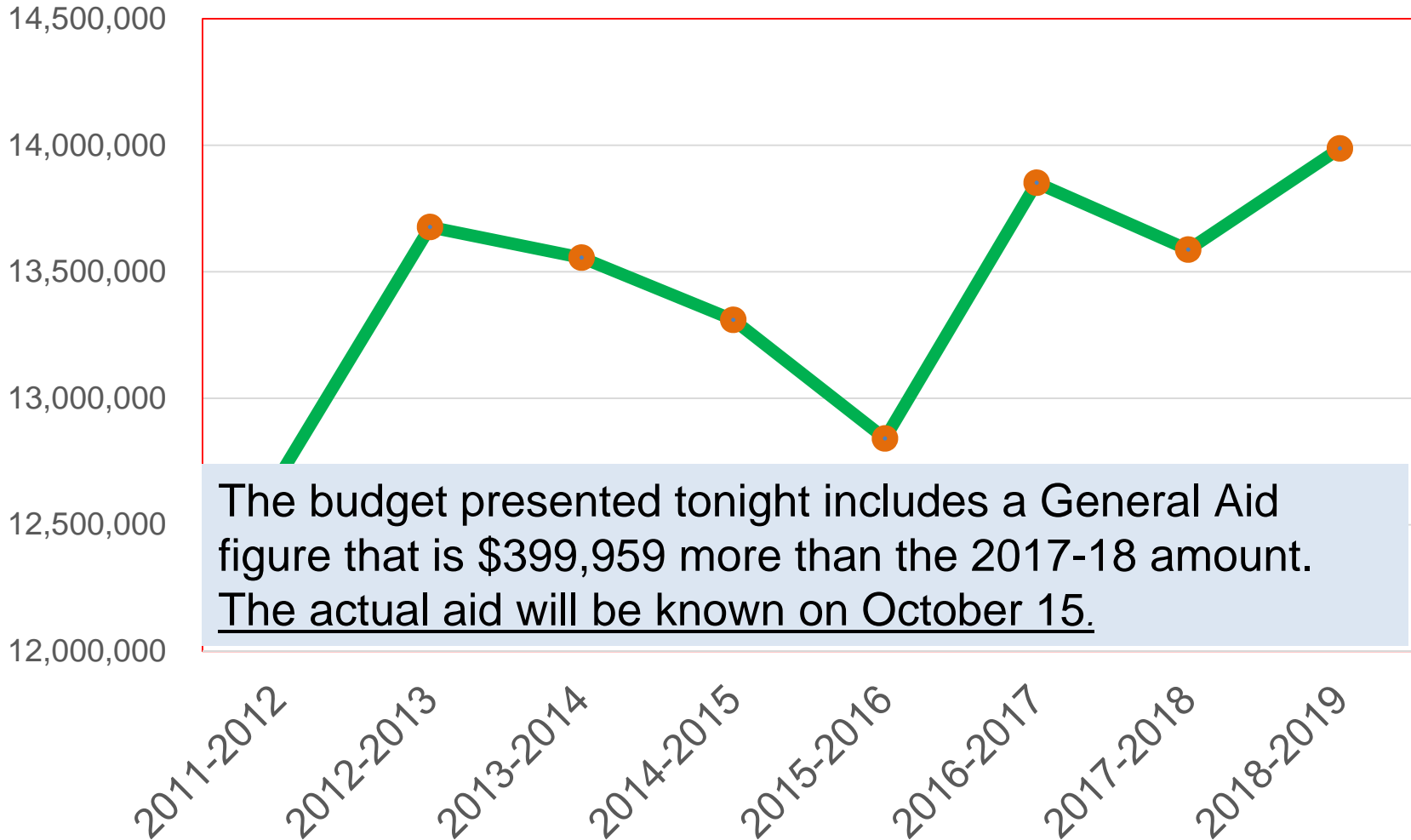
- Pre 2011-12, *\$200-300 increases*
- 2011-12, a *decrease of \$473 per pupil*
- 2012-13, a *\$50 per pupil increase*
- 2013-14, a *\$75 per pupil increase*
- 2014-15, a *\$75 per pupil increase*
- 2015-16, 2016-17, 2017-18, 2018-19 *No Increases*

Per Pupil Adjustment Aid – *(outside the revenue limit)*

- 2012-13, *Created at \$50 per pupil**
- 2013-14, a *\$25 per pupil increase to \$75 per pupil**
- 2014-15, a *\$75 per pupil increase to \$150 per pupil*
- 2015-16, *No Increase*
- 2016-17, a *\$100 per pupil increase to \$250 per pupil*
- 2017-18, a *\$200 per pupil increase to \$450 per pupil*
- 2018-19, a *\$204 per pupil increase to \$654 per pupil*

2018-2019 Budget Highlights

State Equalization Aid (General Aid) –



2018-2019 Budget Highlights

Property Taxes – still only a projection

- **\$17,771,344**
- decrease of **\$355,521** or **1.96%**
- mill rate: **\$9.18** down from \$9.65 / \$1,000 of equalized value
- *(Onalaska's 2017-18 tax rate of \$9.65 was 1.4% below the state average of \$9.79 – most recent year on DPI website)*
- Need to know:
 - equalized value of the school district – early Oct.
 - student count from Sept. 21
 - certified state equalization aid (Oct. 15)
 - adjustments due to voucher schools

(all will be known by October 22, 2018: date for levy certification)

2018-2019 Budget Highlights

Site Budgets –

- Building and other site budgets: *frozen*

Capital Assets Program Support (CAPS) –

new budget \$1,321,127 – down from \$1,615,757.

- **\$286,000** for curriculum resources,
- **\$530,634** for technology,
- **\$189,493** for buildings and sites projects,
- **\$250,000** for energy projects
- **\$65,000** for print management services.

2018-2019 Budget Highlights

Salary and Benefit History 2011 to 2018

- **Act 10-** Froze pay in 2011-12 and decreased state retirement system contributions from 100% to 50%. Required health insurance contributions to be 87.4%. However, SDO contributions were already lower, at 80%. Therefore, no changes were made.
- **CPI Base Wage Increases** – Most wage increases after 2011-12 were based on the CPI, which ranged between 1.26 and 3.16%. Exceptions were adjustments to certain hourly employees which provided a uniform hourly rate adjustment and more closely aligned wages to other area districts. In 2016-17 wages increased 2.7% instead of the 0.12% CPI. 2016-17 was also the year the district stopped funding the Long-Term-Care Insurance.

2018-2019 Budget Highlights

Salary and Benefit History 2011 to 2018 (Ct'd)

- **Health Insurance** – After decreasing insurance premium costs 19% in 2012-13 through a plan change, the District was faced with a 19% increase for 2016-17 (on top of the annual increases since). The District negotiated a total takeover by one carrier resulting in a 16% premium reduction and 10% rate cap guarantees for 2017-18 and 2018-19.

2018-2019 Budget Highlights

Anticipated Budget Revisions–

- **Tax levy and state aid** based on actual values for student count, property valuation, and state aid certification.
- **Open enrollment** based on confirmation of actual participation in/out and review of special education open enrollment.
- Review **grants** for final revenue, including prior-year carryover, and updated expenditures.
- Updates to **personnel budget** to incorporate salary and benefit expense associated with 2018-19 staff.

GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	5,876,480.15	5,814,076.08	5,391,807.65
TOTAL ENDING FUND BALANCE	5,814,076.08	5,391,807.65	5,391,807.65

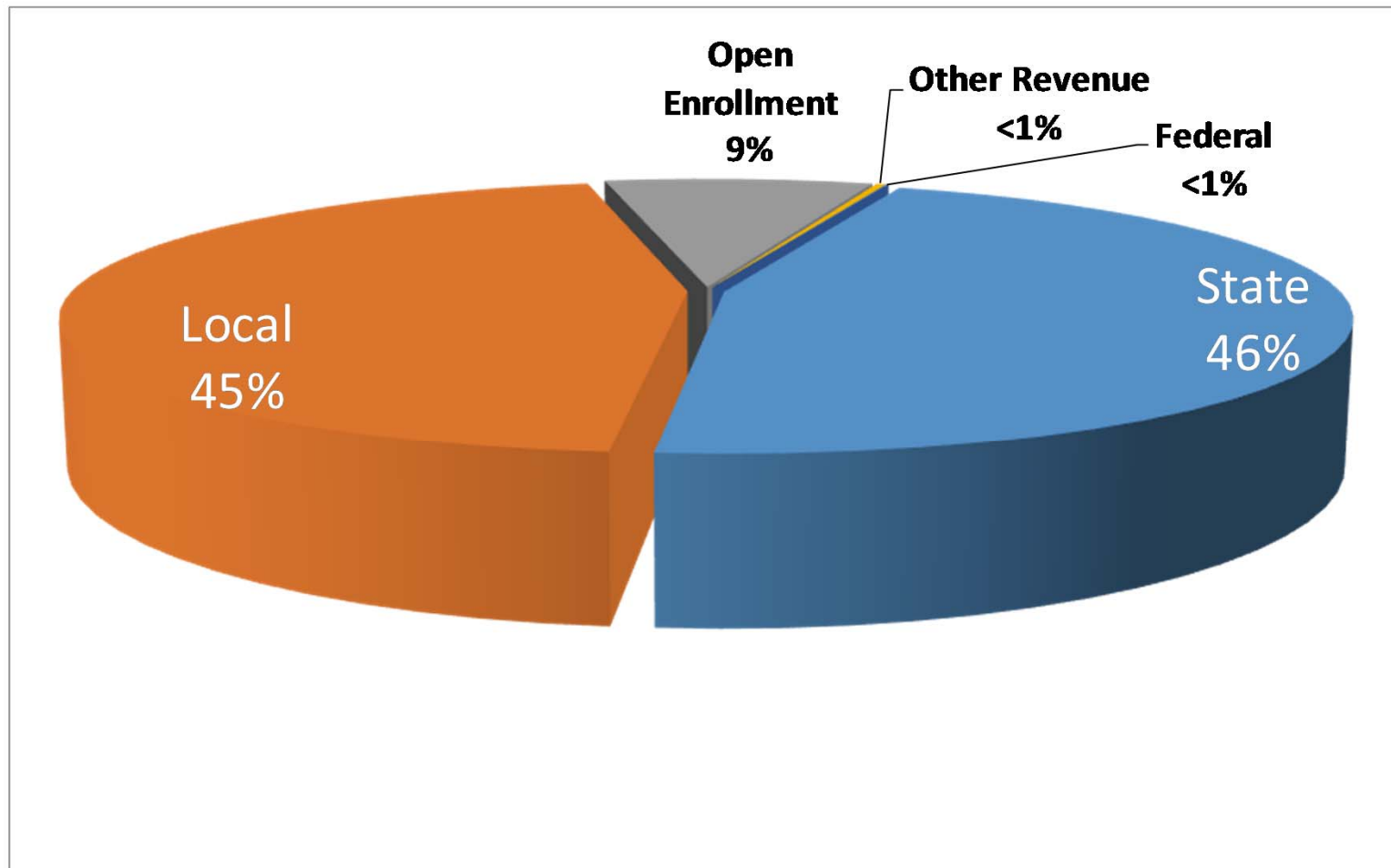
Board Policy 6235 – *“...The Board will work towards adding to the fund balance with a long-term goal of eliminating the need to cash-flow borrow and to set aside funds for contingencies and potential future revenue instability.”*

2018-2019 Budgeted Expenditures: **\$35,274,119**

Undesignated/Assigned Fund Balance: *(\$5,391,808 less \$199,581 Restricted) = \$5,614,519.23 or 14.7%*

Cash-flow borrowing was still necessary in 2017-18 and is anticipated to be necessary in 2018-19. A fund balance of approximately 21.6%, or approximately \$2,227,401 million more, could avoid cash-flow borrowing.

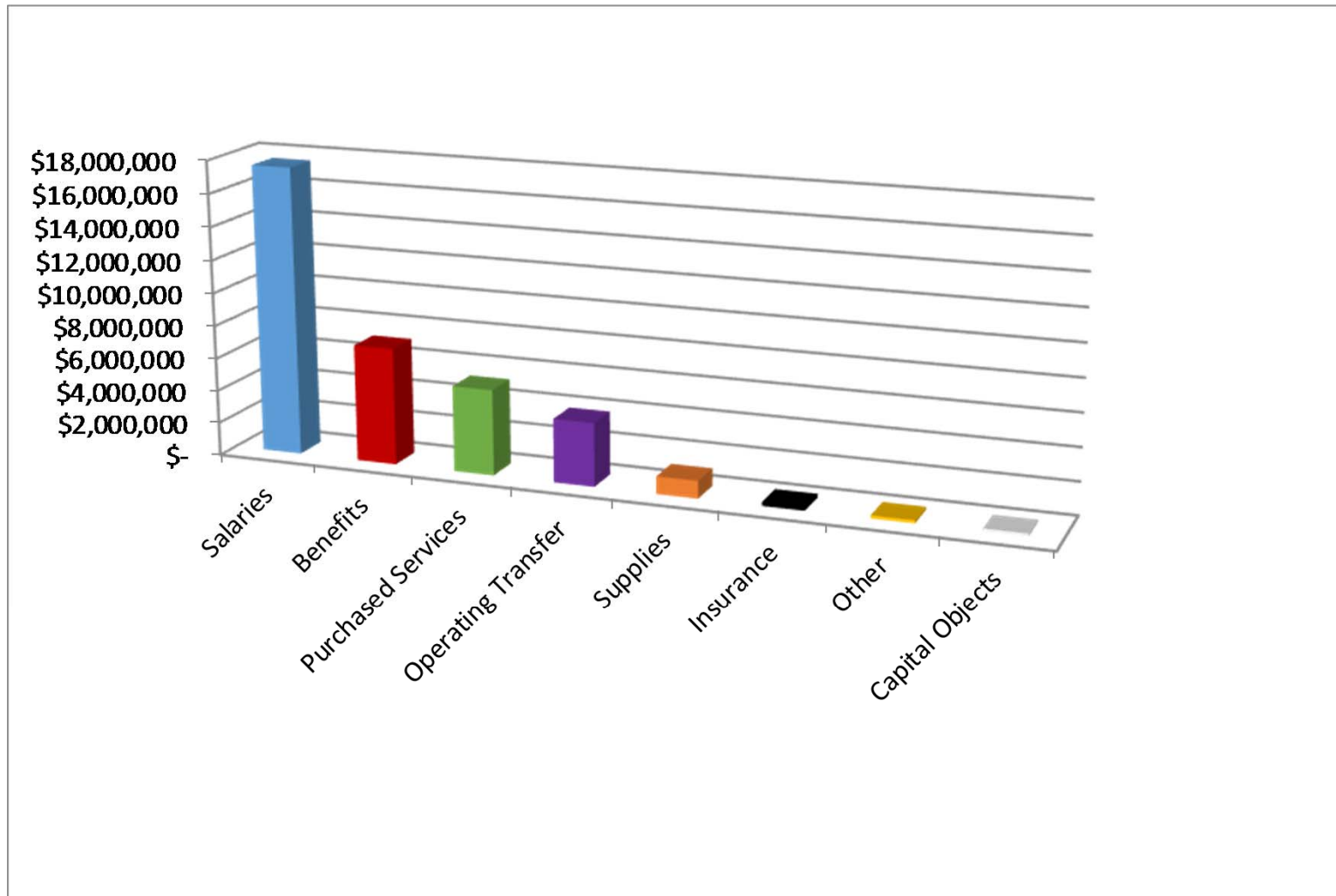
2018-19 Budgeted General Fund Revenue



GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	5,876,480.15	5,814,076.08	5,391,807.65
Ending Fund Balance, Restricted (Acct. 936 000)	199,580.73	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,614,519.23	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,814,076.08	5,391,807.65	5,391,807.65
REVENUES & OTHER FINANCING SOURCES			
<i>Local Sources</i>			
210 Taxes	15,666,821.31	16,182,871.00	15,845,990.00
240 Payments for Services	7,044.72	7,164.00	0.00
260 Non-Capital Sales	20,656.88	27,086.00	0.00
270 School Activity Income	112,126.32	109,742.00	104,000.00
280 Interest on Investments	12,888.11	18,740.00	15,500.00
290 Other Revenue, Local Sources	296,675.32	242,157.00	0.00
Subtotal Local Sources	16,116,212.66	16,587,760.00	15,965,490.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	7,831.36	0.00	0.00
340 Payments for Services	2,716,223.25	2,894,890.00	2,950,000.00
Subtotal Other School Districts within Wisconsin	2,724,054.61	2,894,890.00	2,950,000.00
<i>Intermediate Sources</i>			
510 Transit of Aids	1,120.00	500.00	0.00
Subtotal Intermediate Sources	1,120.00	500.00	0.00

GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
State Sources			
610 State Aid -- Categorical	159,086.20	177,273.00	174,000.00
620 State Aid -- General	13,851,532.00	13,587,278.00	13,987,237.00
630 DPI Special Project Grants	28,927.50	46,642.00	0.00
690 Other Revenue	897,763.90	1,473,603.00	2,063,752.00
Subtotal State Sources	14,937,309.60	15,284,796.00	16,224,989.00
Federal Sources			
710 Federal Aid - Categorical	18,019.66	19,053.00	0.00
730 DPI Special Project Grants	94,976.24	95,306.00	0.00
750 IASA Grants	291,684.22	214,567.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	947.75	1,084.00	0.00
780 Other Federal Revenue Through State	25,280.54	25,668.00	25,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	430,908.41	355,678.00	25,000.00
860 Compensation, Fixed Assets	1,000.00	573,000.00	0.00
870 Long-Term Obligations	0.00	87,711.00	0.00
Subtotal Other Financing Sources	1,000.00	660,711.00	0.00
Other Revenues			
960 Adjustments	0.00	1,752.00	0.00
970 Refund of Disbursement	165,079.90	312,384.00	108,640.00
990 Miscellaneous	8,842.27	8,098.00	0.00
Subtotal Other Revenues	173,922.17	322,234.00	108,640.00
TOTAL REVENUES & OTHER FINANCING SOURCES	34,384,527.45	36,106,569.00	35,274,119.00

2018-2019 Budgeted General Fund Expenditures



GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	7,384,716.00	7,480,683.23	7,900,485.00
120 000 Regular Curriculum	7,177,530.00	7,522,596.02	7,375,695.00
130 000 Vocational Curriculum	828,548.00	831,192.14	831,569.00
140 000 Physical Curriculum	1,012,125.00	1,024,529.07	1,011,757.00
160 000 Co-Curricular Activities	684,834.00	746,940.14	892,750.00
170 000 Other Special Needs	120,789.06	128,339.11	112,866.00
Subtotal Instruction	17,208,542.06	17,734,279.71	18,125,122.00

GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Support Sources			
210 000 Pupil Services	776,347.12	761,345.15	1,017,949.00
220 000 Instructional Staff Services	1,383,615.41	1,479,727.02	1,352,922.00
230 000 General Administration	792,348.99	918,714.02	868,236.00
240 000 School Building Administration	1,621,717.25	1,655,917.27	1,697,346.00
250 000 Business Administration	6,672,668.91	7,581,717.03	5,693,112.00
260 000 Central Services	652,362.98	703,664.12	646,063.00
270 000 Insurance & Judgments	254,141.94	252,462.99	228,713.00
280 000 Debt Services	37,464.50	54,124.22	54,843.00
290 000 Other Support Services	121,653.32	145,076.38	152,133.00
Subtotal Support Sources	12,312,320.42	13,552,748.20	11,711,317.00
Non-Program Transactions			
410 000 Inter-fund Transfers	3,251,265.79	3,545,391.14	3,845,680.00
430 000 Instructional Service Payments	1,498,626.61	1,567,483.87	1,590,000.00
490 000 Other Non-Program Transactions	176,176.64	128,934.51	2,000.00
Subtotal Non-Program Transactions	4,926,069.04	5,241,809.52	5,437,680.00
TOTAL EXPENDITURES & OTHER FINANCING USES	34,446,931.52	36,528,837.43	35,274,119.00

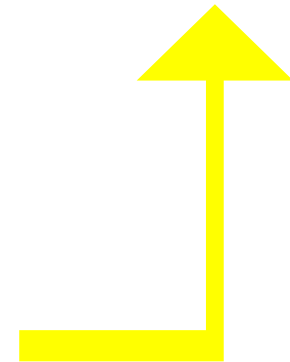
SPECIAL PROJECT FUND (FUND 21)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	97,194.42	140,018.70	658,465.70
900 000 Ending Fund Balance	140,018.70	658,465.70	658,465.70
REVENUES & OTHER FINANCING SOURCES	345,875.10	518,447.00	0.00
100 000 Instruction	159,875.97	0.00	0.00
200 000 Support Services	143,174.85	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	303,050.82	0.00	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	0.00	0.55
900 000 Ending Fund Balance	0.00	0.55	0.55
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	3,251,265.79	3,545,391.14	3,845,680.00
<i>Intermediate Sources</i>			
510 Transit of Aids	29,257.48	14,000.00	7,000.00
Subtotal Intermediate Sources	29,257.48	14,000.00	7,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	1,150,899.00	1,140,043.00	1,140,000.00
620 State Aid -- General	38,964.00	17,044.00	0.00
690 Other Revenue	287.85	0.00	0.00
Subtotal State Sources	1,190,150.85	1,157,087.00	1,140,000.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	11,197.00	4,419.00	0.00
730 DPI Special Project Grants	595,094.96	532,592.00	352,700.00
780 Other Federal Revenue Through State	263,018.09	200,408.00	175,000.00
Subtotal Federal Sources	869,310.05	737,419.00	527,700.00
Subtotal Other Financing Sources	0.00	0.00	0.00
990 Miscellaneous	25.00	13.00	0.00
Subtotal Other Revenues	25.00	13.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,340,009.17	5,453,910.14	5,520,380.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
EXPENDITURES & OTHER FINANCING USES			
150 000 Special Education Curriculum	3,917,090.39	4,063,683.49	4,036,198.00
170 000 Other Special Needs	12,568.50	12,715.50	13,000.00
Subtotal Instruction	3,929,658.89	4,076,398.99	4,049,198.00
<i>Support Sources</i>			
210 000 Pupil Services	493,740.59	493,105.00	565,313.00
220 000 Instructional Staff Services	310,295.08	313,924.85	333,869.00
250 000 Business Administration	227,398.43	261,264.32	249,000.00
260 000 Central Services	1,623.93	1,895.03	3,000.00
Subtotal Support Sources	1,033,058.03	1,070,189.20	1,151,182.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	377,292.25	306,725.52	320,000.00
490 000 Other Non-Program Transactions	0.00	595.88	0.00
Subtotal Non-Program Transactions	377,292.25	307,321.40	320,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,340,009.17	5,453,909.59	5,520,380.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	1,416,674.26	1,430,697.01	608,150.51
900 000 ENDING FUND BALANCES	1,430,697.01	608,150.51	602,003.51
TOTAL REVENUES & OTHER FINANCING SOURCES	2,347,207.75	2,029,266.00	2,007,753.00
281 000 Long-Term Capital Debt	2,333,185.00	2,851,812.50	2,013,900.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,333,185.00	2,851,812.50	2,013,900.00

- revenue (levy) is for 2019 calendar-year payments due
- expenditures show scheduled 2018-19 fiscal-year payments



- district indebtedness 7/1/2018 = \$21,220,000
- debt limit 10% of eq val ~ \$194 million
- \$21,220,000 indebtedness divided by \$194,000,000 eq val= 10.9% of debt limit

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	41,824.24	(0.00)	(0.00)
900 000 Ending Fund Balance	(0.00)	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	43.95	0.00	0.00
200 000 Support Services	41,868.19	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	41,868.19	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	347,343.55	277,432.27	262,354.13
900 000 ENDING FUND BALANCE	277,432.27	262,354.13	262,354.13
TOTAL REVENUES & OTHER FINANCING SOURCES	1,437,124.40	1,501,711.00	1,428,500.00
200 000 Support Services	1,507,035.68	1,516,789.14	1,428,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,507,035.68	1,516,789.14	1,428,500.00

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
General Fund	15,628,905.00	16,145,010.00	15,809,990.00
Referendum Debt Service Fund	2,088,875.00	1,772,150.00	1,748,450.00
Non-Referendum Debt Service Fund	213,212.00	209,705.00	212,904.00
TOTAL SCHOOL LEVY	17,930,992.00	18,126,865.00	17,771,344.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		1.09%	-1.96%

This proposed levy will be revised when the following are known:

- **Pupil Count** – the count was September 15, it’s being tabulated now
- **Equalized Value** of the District (tax base) – Dept. of Revenue, early October
- **Equalized Aid** (General Aid) - Dept. of Public Instruction, October 15



School District of Onalaska

2018-2019 Budget Hearing

September 10, 2018